

**EXHIBIT 1**

Being cognizant of the fact that it was my client's error which caused the cost of the missed arbitration, I am prepared to have the Referee's fee reimburserd forthwith by my client if you will consent to vacate the default and proceed on the merits. Kindly advise of your position on this matter.

Accordingly, it is my intention to move in Supreme Court to vacate the default and restore the matter to the arbitration calendar as soon as you move to confirm the award as a judgment. As some of the audit reports heretofore furnished my client are lacking the detailed iteration of specific dates worked for specific employees, I will likewise be seeking discovery of appropriate annotation of the audit report to the extent that it was my client's error which caused the cost of the arbitration. I will seek discovery of the audit records furnished in conjunction with the application for vacatur.

Having reviewed the available records of the corporation, inclusive of the audit reports furnished by the Council, the actual payroll records and the correspondence between the parties, I am of the opinion that B&A is possessed of a meritorious defense to most, if not all of the additional contributions claimed. I point specifically to those audit reports rendered with specific iterations of dates alleged to have been worked by various claimants of benefits. The payroll records provided clearly show the claimant was not employed on the dates claimed; and, same are consistent with me, clearly show the claimant was not employed on the dates claimed. Both pay stubs and quarterly withholding tax returns filed with both the Federal and New York State tax authorities.

I have been engaged by B&A Interiors, Ltd. in connection with the Council's claim for additional contributions. I am aware of the Arbitrator's award entered, on default in appearance by B&A, after the arbitration scheduled for February 13, 2007. I am advised by Alex Capema, the sole shareholder and officer of the corporation that the default was occasioned by his mis-calendaring the date the arbitration was noticed for.

Dear Mr. Fujiman:

RE: NYC District Council of Carpenters  
Pension Fund, et al v.  
B&A Interiors, Ltd.  
Our File No. 1202.299

Attention: Jason Fujiman, Esq.

52 Duane Street  
Oldwyer & Berinstein, LLP  
By certified mail, return receipt requested  
Article No. 70062760000459234003  
and by Regular U.S. First Class mail  
March 13, 2007  
New York, New York 10007

March 13, 2007

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RICARD S. BONFIGLIO, ESG.  
The Law Firm of  
Attorney & Counselor At Law

cc: Alex Capema  
RSB/bhs

By: RICHARD S. BONFIGLIO, Esq.

The Law Firm

Very Truly Yours,

Thank you for your anticipated cooperation and courtesies.

As this letter is addressed to possible settlemenot of the above described matter, no part hereof may be offered in evidence in any proceeding hereinafter conducted on the merits of the claim or any defense thereto.

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March 13, 2007  
Jason Fiuman, Esq.